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**STATE OF WISCONSIN
CLASSIFICATION SPECIFICATION**

**REVENUE FIELD AUDITOR
CLASSIFICATION SERIES**

I. INTRODUCTION

A. Purpose of This Classification Specification

This classification specification is the basic authority under ER 2.04, Wis. Adm. Code, for making classification decisions relative to present and future professional positions located within the Department of Revenue which examine and audit tax returns, credit claims, and financial records of individuals, partnerships, taxation districts, taxing jurisdictions, municipalities, corporations, and fiduciaries for the proper application of the Internal Revenue Code and Wisconsin tax laws. Positions allocated to this classification series examine and conduct field audits or review/select field audits of the tax returns, credit claims, and financial records of individuals, partnerships, corporations and fiduciaries for the proper application of the Internal Revenue Code and Wisconsin tax laws; acquire additional information from taxpayers; prepare assessments and refunds; handle appeals and taxpayer complaints; and assist in state aid and/or tax program updates and improvements. This classification specification will not specifically identify every eventuality or combination of duties and responsibilities of positions that currently exist, or those that result from changing program emphasis in the future. Rather, it is designed to serve as a framework for classification decision-making in this occupational area.

Classification decisions must be based on the “best fit” of the duties within the existing classification structure. The “best fit” is determined by the majority (i.e., more than 50%) of the work assigned to and performed by the position when compared to the class concepts and definition of this specification or through other methods of position analysis. Position analysis defines the nature and character of the work through the use of any or all of the following: definition statements; listing of areas of specialization; representative examples of work performed; allocation patterns of representative positions; job evaluation guide charts, standards or factors; statements of inclusion and exclusion; licensure or certification requirements; and other such information necessary to facilitate the assignment of positions to the appropriate classification.

B. Inclusions

This series encompasses professional positions located within the Department of Revenue which examine and audit tax returns, credit claims, and financial records of individuals, partnerships, corporations, and/or fiduciaries for the proper application of the Internal Revenue Code and Wisconsin tax laws. Positions allocated to this series spend the majority of their time examining and conducting field audits or reviewing/selecting field audits of the tax returns, credit claims, and financial records of individuals, partnerships, taxation districts, taxing jurisdictions,

municipalities, corporations and fiduciaries for the proper application of the Internal Revenue Code and Wisconsin tax laws; acquiring additional information from taxpayers; preparing assessments and refunds; handling appeals and taxpayer complaints; and assisting in state aid and/or tax program updates and improvements.

C. Exclusions

Excluded from this series are the following types of positions:

1. Positions located outside of the Department of Revenue which conduct audits unrelated to the application of Internal Revenue Service and Wisconsin tax laws.
2. Positions located in the Department of Revenue which conduct office audits the majority of the time or which conduct field audits which do not require the full scope of accounting and auditing principles that equates to the knowledge gained in a bachelors degree program.
3. Positions which do not meet the statutory definition of professional employee, as defined in s. 111.81(15), Wis. Stats., as administered and interpreted by the Wisconsin Employment Relations Commission.
4. Positions which meet the statutory definitions of supervisor and/or management, as defined in s. 111.81(19) and (13), Wis. Stats., as administered and interpreted by the Wisconsin Employment Relations Commission.
5. All other positions which are more appropriately identified by other classification specifications.

D. Entrance Into and Progression Through This Series

Employees enter positions within this classification series by competitive examination for Revenue Field Auditor positions. Progression to the developmental and objective levels within each allocation pattern will occur through reclassification. Movement to the advanced levels will occur by competition. The majority of a position's duties and responsibilities must be recognized in the classification definition in order for the position to be assigned to that level.

II. DEFINITIONS

REVENUE FIELD AUDITOR

This classification is used as an entry progressing to a developmental level for the following positions. Work is performed under close progressing to limited supervision. (1) **Excise Tax Field Auditor**, responsible for conducting field investigations of distributors of beer, cigarette, liquor, wine, tobacco products, fuel users and dealers, motor fuel suppliers, general aviation fuel dealers and fuel tax refund claimants to determine that the correct tax has been paid; and conducting field audits and providing taxpayer assistance to individual taxpayers, suppliers, retailers, wholesalers, jobbers, and other individuals to determine that the correct tax has been paid on motor vehicle fuel, alternate fuel, general aviation fuel, beer, cigarettes, liquor, wine and tobacco products; or (2) **District Field Auditor**, responsible for conducting field audits of the records of individuals, partnerships, corporations and

fiduciaries in order to determine that the proper tax liabilities have been reported for income, franchise, gift, sales/use and withholding tax purposes and preparing appropriate audit reports summarizing the findings of such audits.

REVENUE FIELD AUDITOR 4

This is either objective level Excise Tax Field Auditor, developmental level District Field Auditor, or entry level Technical Services Specialist/Computer Audit Specialist or Gross Revenue and Ad Valorem Field Auditor work. Positions allocated to this level function as: (1) **objective level Excise Tax Field Auditor**, performing work under general supervision; (2) **developmental level District Field Auditor**, functioning under limited supervision; (3) **entry level Technical Services/Computer Audit Specialist** for District staff of the Field Audit Section responsible for determining the feasibility of and designing, testing, implementing, and monitoring non-statistical samples; developing, implementing, and monitoring various personal computer applications; and field auditing the books and records of individuals, partnerships and corporations for the purpose of verifying their income, franchise and sales/use tax liabilities and preparing audit reports summarizing the audit findings. Work is performed under close supervision; or (4) **entry level Gross Revenue and Ad Valorem Field Auditor**, responsible for conducting office and field audits for the proper application of Chapter 76 utility gross revenue and Ad Valorem taxation laws; and supporting the bureau's assessments of additional taxes that are contested by taxpayers. Work is performed under close supervision.

REVENUE FIELD AUDITOR 5

This is either advanced level Excise Tax Field Auditor, entry level Large Case Field Auditor, objective level District Field Auditor, or developmental level Technical Services Specialist/Computer Audit Specialist or Gross Revenue and Ad Valorem Field Auditor work. Positions allocated to this level function as: (1) **advanced level Excise Tax Field Auditor**. The differences between the advanced and objective level positions include the complexity of the audits and investigations performed, the level of knowledge and skills required to perform the assigned duties, the independent discretion exercised by the positions and the level of supervision received; (2) **entry level Large Case Field Auditor**, responsible for field auditing the books, records, and memoranda of corporations ranging in size from small to large and complex for the purpose of verifying their franchise/income, sales/use and withholding tax liabilities; and preparing audit reports which summarize and explain the adjustments found in the audit. Work is performed under close supervision; (3) **objective level District Field Auditor**, responsible for training junior field auditors; and performing work under general supervision; (4) **developmental level Technical Services/Computer Audit Specialist** for District staff of the Field Audit Section responsible for determining the feasibility of and designing, testing, implementing, and monitoring non-statistical samples; developing, implementing, and monitoring various personal computer applications; and field auditing the books and records of individuals, partnerships and corporations for the purpose of verifying their income, franchise and sales/use tax liabilities and preparing audit reports summarizing the audit findings. Work is performed under limited supervision; or (5) **developmental level Gross Revenue and Ad Valorem Field Auditor**, performing work under limited supervision.

REVENUE FIELD AUDITOR 6

This is either Excise Tax Field Audit Selector/Reviewer, developmental level Large Case Field Auditor, advanced level District Field Auditor, objective level Central District Reviewer/Selector, objective level Gross Revenue and Ad Valorem Field Auditor, advanced level General Purpose Government Financial Consultant, or either entry or objective level Technical Services Specialist/Computer Audit Specialist work. Positions allocated to this level function as: (1) **Excise Tax Field Audit Selector/Reviewer**,

responsible for selecting motor vehicle fuel, alternate fuel, general aviation fuel, alcoholic beverage, tobacco product and cigarette tax account files for field audit; reviewing completed field audit reports and workpapers; and controlling mailing of notifications to taxpayers. Work is performed under general supervision; (2) **developmental level Large Case Field Auditor**, responsible for field auditing the books, records, and memoranda of very large and very complex corporations for the purpose of verifying their franchise/income, sales/use and withholding tax liabilities; preparing audit reports which summarize and explain the adjustments found in the audit; and performing work under limited supervision; (3) **advanced level District Field Auditor**, responsible for performing the full range of District Field Auditor duties and auditing the tax returns and records of the smaller multi-state corporations; and acting as a specialist/consultant in the field of income, franchise, and sales/use tax law. Work is performed under general supervision; (4) **objective level District Reviewer and/or Selector**, responsible for selecting income, franchise, sales and use tax files for field audit and/or reviewing completed field audit reports and workpapers, and controlling mailing of notifications to taxpayers; and functioning as a technical expert and specialist in the income and sales/use tax program. Work is performed under general supervision; (5) **objective level Gross Revenue and Ad Valorem Field Auditor**, responsible for conducting office and field audits for the proper application of Chapter 76 utility gross revenue and ad valorem taxation laws; and supporting the bureau's assessments of additional taxes that are contested by taxpayers. Work is performed under general supervision; (6) **advanced level General Purpose Government Financial Consultant**, responsible for providing technical assistance and consultation to local government officials and public accountants involved with county and municipal financial management; preparing financial management technical publications and materials regarding local government accounting, auditing and fiscal matters for local government officials and public accountants involved with local government finance; and reviewing audited financial statements and workpapers to determine compliance with Administrative Rule Tax 16 and/or single audit requirements. Work is performed under general supervision; or (7) **objective level Technical Services/Computer Audit Specialist** for District staff of the Field Audit Section responsible for determining the feasibility of and designing, testing, implementing, and monitoring statistical and non-statistical samples; developing, implementing, and monitoring various personal computer applications. ; and field auditing the books and records of individuals, partnerships and corporations for the purpose of verifying their income, franchise and sales/use tax liabilities and preparing audit reports summarizing the audit findings. Work is performed under general supervision; or (8) **entry level Technical Services Specialist/Computer Audit Specialist**, for all staff of the Field Audit Section responsible for determining the feasibility of and designing, testing, implementing, and monitoring statistical and non-statistical samples; developing, implementing, and monitoring various microcomputer applications for the Field Audit Section; and field auditing the books and records of very large and very complex corporations for the purpose of verifying their franchise/income and sales/use tax liabilities and preparing audit reports summarizing the audit findings. Work is performed under close supervision.

REVENUE FIELD AUDITOR 7

This is either objective level Large Case Field Auditor, objective level Central Large Case Reviewer/Selector, advanced level Gross Revenue and Ad Valorem Specialist/Consultant, or developmental level Technical Services Specialist/Computer Audit Specialist work. Positions allocated to this level function as: (1) **objective level Large Case Field Auditor**, responsible for field auditing the books, records, and memoranda of the largest and most complex corporations for the purpose of verifying their franchise/income, sales/use and withholding tax liabilities; and preparing audit reports which summarize and explain the adjustments found in the audit. Work is performed under general supervision; (2) **advanced level Gross Revenue and Ad Valorem Specialist/Consultant**, responsible for conducting field audits for the proper application of Chapter 76 Utility Gross Revenue and Ad Valorem taxation; and as a specialist/consultant specializing in Ad Valorem apportionment matters and

Ad Valorem indicators of valuation: cost, capitalized income, and stock and debt. Work is performed under general supervision; or (3) **developmental level Technical Services Specialist/Computer Audit Specialist**, for all staff of the Field Audit Section responsible for determining the feasibility of and designing, testing, implementing, and monitoring statistical and non-statistical samples; developing, implementing, and monitoring various microcomputer applications for the entire Field Audit Section; and field auditing the books and records of the largest and most complex corporations for the purpose of verifying their franchise/income and sales/use tax liabilities and preparing audit reports summarizing the audit findings. Work is performed under limited supervision.

REVENUE FIELD AUDITOR 8

This is either advanced level Technical Services Specialist/Computer Audit Specialist, objective level Central Large Case Reviewer/Selector, or advanced level Large Case Field Auditor work. Positions allocated to this level function as either: (1) **advanced level Technical Services Specialist/Computer Audit Specialist**, for all staff of the Field Audit Section responsible for determining the feasibility of and designing, testing, implementing, and monitoring statistical and non-statistical samples; developing, implementing, and monitoring various microcomputer applications for the entire Field Audit Section; and field auditing the books and records of the largest and most complex corporations for the purpose of verifying their franchise/income and sales/use tax liabilities and preparing audit reports summarizing the audit findings. Work is performed under general supervision; (2) **objective level Central Large Case Reviewer/Selector**, responsible for selecting large, complex multi-state corporations for field audit assignment; reviewing completed field audit reports and workpapers; controlling mailing of notifications to taxpayers; and functioning as a technical expert and staff specialist in complex corporate tax law in the franchise/income tax program, including apportionment, insurance companies and withholding, and in the sales/use tax program. Work is performed under general supervision; or (3) **advanced level Large Case Field Auditor**, responsible for performing the full range of Large Case Field Auditor duties and functioning as a specialist/consultant in the field of large case corporation auditing and tax law. Work is performed under general supervision. Differences between the advanced and objective level positions include the complexity of the audits and assignments performed, the level of knowledge and skills required to perform the assigned duties, the independent discretion exercised by the position, and the level of supervision received.

III. QUALIFICATIONS

The qualifications required for these positions will be determined at the time of recruitment. Such determinations will be made based on an analysis of the goals and worker activities performed and by an identification of the education, training, work, or other life experience which would provide reasonable assurance that the knowledge and skills required upon appointment have been acquired.

IV. ADMINISTRATIVE INFORMATION

This classification series was created effective March 19, 1995. The classification specification was modified effective April 23, 2000 and announced in Bulletin CLR/SC-110 to change the classification level assignments of the Excise Tax Field Auditor allocations. The Revenue Field Auditor 1, 2, and 3 level classifications were abolished and a one level Revenue Auditor classification was created effective December 31, 2000 and announced in Bulletin CLR/SC-123 to implement a semi-automatic pay progression classification. The Revenue Field Auditor 7 & 8 levels were modified on April 2, 2006 to reflect the movement of the Central Large Case Reviewer/Selector allocation to the Revenue Field

Auditor 8 classification. This action was announced in Bulletin OSER-0091-MRS-SC. The Revenue Field Auditor 6 level was modified on March 14, 2010 and announced in Bulletin OSER-0262-CLR/SC to reflect the similarity in complexity between reviewing and selecting field audits. The Revenue Field Auditor 4, 5, 6, 7 & 8 allocations were modified effective August 12, 2012 and announced in Bulletin OSER-0310-MRS/SC to reflect the addition of District Computer Audit Specialist positions and to modify the language of the current Computer Audit Specialist allocations.

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